Income Tax -- 1099s/1099G (Businesses and Financial Institutions)

I represent a business, a bank; or financial institution. Should I send a copy of 1099 forms that I issue to the Colorado Department of Revenue?

Any 1099 statement that contains Colorado withholding shall be submitted to the Department of Revenue, 1375 Sherman St. Denver, CO 80261. These forms shall accompany form DR 1093B – Annual Transmittal for 1099 Forms. 1099 Statements are due by the last day of February. Please ensure that all Colorado wage withholding is deducted and withheld in whole dollar amounts (no cents).

If you issue 1099 forms, but do not withhold Colorado tax do not send copies to the Department of Revenue. In this case, information will be provided by the Internal Revenue Service.